

**Who must file D-40ES estimated tax vouchers?**

You must file these vouchers if you are required to file a D.C. income tax return and, after subtracting your tax withheld and any credits, you expect to owe \$100 or more in taxes. You must file vouchers even if you had a credit from your prior year D-40 return that covers the full amount of a payment or payments.

**Should you file joint vouchers?**

If you plan to file jointly on your 2003 D-40 return, you should file joint 2003 vouchers to ensure that you receive proper credit for any income tax you pay. If you file joint vouchers, but you do not file jointly on your D-40 return, you may divide the estimated tax paid between you and your spouse any way you wish.

**Where do you send your voucher and payment?**

Government of the District of Columbia  
Individual Estimated Tax  
PO Box 96018  
Washington, DC 20090-6018

Make your check or money order payable to the D.C. Treasurer. Write your social security number, voucher number, and "2003 D-40ES" on your check or money order.

**When are the vouchers due?**

You must file your vouchers by the following dates:

- Voucher 1: April 15, 2003
- Voucher 2: June 15, 2003
- Voucher 3: September 15, 2003
- Voucher 4: January 15, 2004

**How do you determine your estimated tax?**

If you expect your taxes and withholding for 2003 to be approximately the same as last year, your estimated tax is the amount of tax you owed in 2002. Divide this amount into four installments.

If you expect this year's income to be different from last year, use the worksheet on page 6 to estimate your 2003 D.C. taxes.

**Can you apply an overpayment from your D.C. return?**

You can apply the full amount of any overpayment from your prior year's tax return to the first payment of your estimated taxes or you can spread it across installments any way you wish.

You can use the record of payments on page 8 to plan how much overpayment you will apply to each installment.

**Could you be charged a penalty or fee?**

*If you underestimate your taxes:*

You will be charged an underpayment rate of 10 percent per year compounded daily if your withholdings, credits and estimated tax payments are underpaid. You are underpaid if your payments do not equal:

- at least 90% of the amount of tax you will owe on your 2003 D.C. return, or
- 100% of the amount of tax you owed on your 2002 D.C. return.

*If you falsely state your estimated taxes:*

You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge. You will be charged a \$65 fee if your check is returned to the District of Columbia.

**What if your estimated taxes change during the year?**

If you have filed one or more vouchers and you find that your estimated tax changes substantially, use the calculation on page 7 to recalculate your estimated tax.

Using your remaining vouchers, adjust your installment amounts to cover the balance you owe. If you file your D.C. return for the year 2002 before your last estimated tax payment, you must pay the balance of any tax due with your return. If this happens, do not send in your last voucher.

**Where do you call if you have questions?**

Office of Tax and Revenue 202-727-4TAX (4829)

## Filling out the form

To ensure that we can process your forms quickly and accurately, please follow these guidelines. **Do not print outside the boxes.**

Write with black ink.  
Write in capital letters only.

ROBERTS

Leave a space between words  
and between numbers and words.

8 ELM

Write 3s with rounded  
tops, not flat tops.

3 7 ~~3 7~~

Write 7s without middle bars.

Enter dollar amounts so that  
single dollars are always in  
the right-most box. Round  
all amounts to the nearest dollar.

\$ 57204.00

**Do not enter cents.**

## Worksheet to Estimate D.C. Tax Payments

a	Federal adjusted gross income expected for 2003	a	
b	Deduction amount If you expect to itemize your deductions, enter the deduction amount. If you expect to take a standard deduction, or file married filing separately, enter \$1,000, all others enter \$2,000.	b	
c	Subtract line b from line a.	c	
d	Number of exemptions	d	
e	Exemption amount Multiply \$1,370 by line d.	e	
f	Estimated taxable income Subtract line e from line c.	f	
g	D.C. tax Use the tax rate table on page 7.	g	
h	D.C. income tax to be withheld during 2003	h	
i	Property tax credit If you have none, make no entry — leave blank.	i	
j	Other credits EITC, Low Income Credit, or credit for child care. If you have none, leave blank.	j	
k	Add lines h–j.	k	
l	Estimated D.C. tax Subtract line k from line g.	l	
m	Amount of each payment Divide line l by the number of payments due this year.	m	

**Amended estimated tax payment** *Use this calculation if your estimated income changes significantly after you've filed one or more vouchers.*

a	Amended estimated tax for 2003	a	
b	Total payments made	b	
c	Total due Subtract line b from line a.	c	
d	Amount of each remaining installment Divide line c by the number of remaining installments. Using your remaining vouchers, adjust your installment amount to cover the balance you owe.	d	

## Tax Rate Table

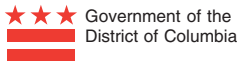
<i>Taxable Income</i>	<i>DC Tax</i>
\$10,000 and less	5% of income
\$10,001 to \$30,000	\$500 plus 7.5% of income over \$10,000
More than \$30,000	\$2,000 plus 9.3% of income over \$30,000

# Record of payments

Use this record to plan how much overpayment you will apply to each installment and to record the date you paid.

Total estimated tax for 2003	
Credits from the 2002 D-40 overpayment	

<i>Voucher number</i>	<i>Installment amount</i>	<i>—</i>	<i>Portion of 2002 overpayment applied</i>	<i>=</i>	<i>Payment amount</i>	<i>Date paid</i>
1		—		=		
2		—		=		
3		—		=		
4		—		=		



## 2003 D-40N Change of Name or Address

Important: Be sure to fill out both sides.

## Old information

Your first name

M.I. Last name

Spouse's first name

M.I. Last name

Your social security number

Spouse's social security number

Your daytime phone number

Home address (number and street)

Apartment number

City

State

Zip

## New information

Last name

Last name

Your daytime phone number

Apartment number

Zip





Government of the  
District of Columbia

## 2003

## 2003 D-40ES Estimated Individual Income Tax



0 3 0 4 0 0 3 1 0 0 0 0

Quarterly payment

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Your first name, M.I., Last name

Spouse's first name (if joint payment), M.I., Last name

Your social security number

Spouse's social security number

Make check or money order payable to D.C. Treasurer.

Home address (number, street, and apartment number)

Fill in if your address is different from your last return

City

State

Zip

D-40ES P1

Voucher number:

Due date:

### Estimated Individual Income Tax